

APPENDIX.**Internal Revenue Code:****SEC. 3651. COLLECTION AUTHORITY.****(a) In General.—**

(1) Within District.—It shall be the duty of the collectors or their deputies, in their respective districts, and they are authorized, to collect all the taxes imposed by law, however the same may be designated.

(2) Outside District.—

For authority of collector or deputy to collect taxes by distraint outside his own collection district, but within the State, see Section 3713.

(b) Transferred Assessments.—Whenever a collector has on any list duly returned to him the name of any person not within his collection district who is liable to tax, or of any person so liable who has, in the collection district in which he resides, no sufficient property subject to seizure or distraint, from which the money due for tax can be collected, such collector shall transmit a statement containing the name of the person liable to such tax, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said person shall have removed, or in which he shall have property, real or personal, liable to be seized and sold for tax. And the collector to whom the said certified statement is transmitted shall proceed to collect the said tax in the same way as if the name of the person and objects of tax contained in the said certified statement were on any list of his own collection district; and he shall upon receiving said certified statement as aforesaid, transmit his receipt for it to the collector sending the same to him.

(26 U. S. C. A. Sec. 3651)

SEC. 3943. BONDS.

(a) Original Execution.—Every collector, before entering upon the duties of his office, shall execute a bond for such amount as may be prescribed by the

Commissioner, under the direction of the Secretary, with not less than five sureties, to be approved by the General Counsel for the Department of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to the law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary, all public moneys which may come into his hands or possession.

(b) *Renewal*.—Every collector shall, from time to time, renew, strengthen, and increase his official bond, as the Secretary may direct, with such further conditions as the said Commissioner shall prescribe.

(c) *Substitution*.—Every collector shall execute a new bond whenever required so to do by the Secretary, and with such conditions as may be required by law or prescribed by the Commissioner, with not less than five sureties; which new bond shall be in lieu of any former bond or bonds of such collector in respect to all liabilities accruing after the date of its approval by the General Counsel for the Department of the Treasury.

(d) *Filing*.—Said bonds shall be transmitted to the Secretary and filed as he may direct.

(26 U. S. C. A. Sec. 3943)

SEC. 3950. CHARGES AND CREDITS.

(a) *Charges*.—Every collector shall be charged with—

(1) *Taxes*.—The whole amount of taxes, whether contained in lists transmitted to him by the Commissioner, or by other collectors, or delivered to him by his predecessor in office, and the additions thereto:

(2) *Stamps*.—The par value of all stamps deposited with him; and

(3) *Moneys*.—All moneys collected for penalties, forfeitures, fees, or costs.

(b) *Credits*.—Every collector shall be credited with—

(1) *Payments into Treasury*.—All payments into the Treasury made as provided by law;

(2) Returned Stamps.—All stamps returned by him uncanceled to the Treasury;

(3) Taxes Transmitted to Other Collectors.—The amount of taxes contained in the lists transmitted in the manner provided in section 3651(b) to other collectors, any by them receipted as therein provided;

(4) Taxes of Insolvent or Absconded Persons.—The amount of the taxes of such persons as may have absconded or become insolvent, prior to the day when the tax ought, according to the provisions of law, to have been collected;

(5) Uncollected Taxes Transferred to Successor.—All uncollected taxes transferred by him or by his deputy acting as collector to his successor in office: *Provided*, That it shall be proved to the satisfaction of the Commissioner, who shall certify the facts to the General Accounting Office, that due diligence was used by the collector; and

(6) Property Purchased for United States.—The amount of all property purchased by him for the use of the United States, provided he faithfully account for and pay over the proceeds thereof upon a resale of the same as required by law.

(26 U. S. C. A. Sec. 3950)